UGANDA BUREAU OF STATISTICS

Quarterly bulletin · Q4 FY 2025/26

THE REPUBLIC OF UGANDA

Central Government Finance Statistics

Revenue rose 34.9% and spending 43.5% in Q4 2025/26

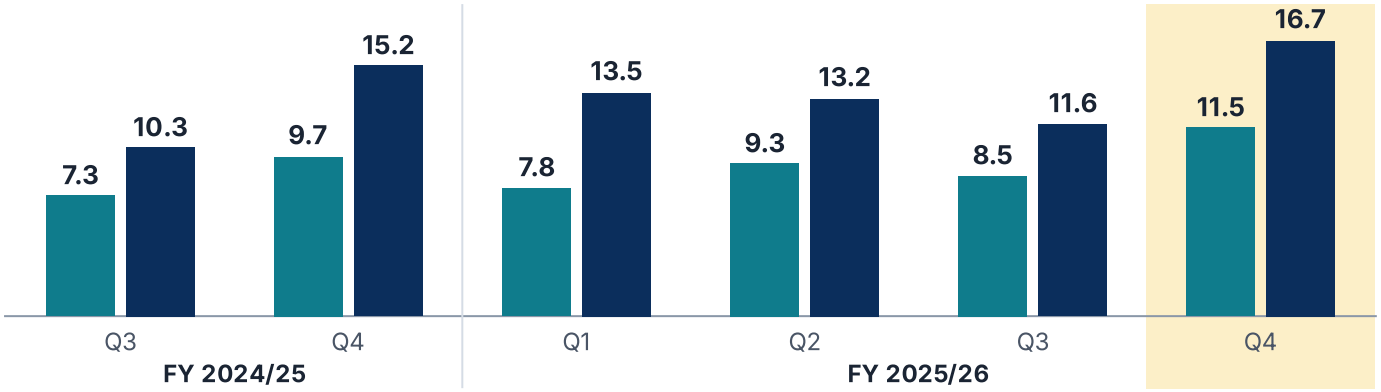
NET REVENUE, SHS BN
11,464.1
Up 34.9% from 8,500.1 in Q3

EXPENDITURE, SHS BN
16,697.0
Up 43.5% from 11,639.3 in Q3

DONOR FUNDS, SHS BN
3,016.5
Up 424.0% from 575.7 in Q3

Revenue and spending both peaked in Q4

Net revenue · Total expenditure · Shs trillion



Expenditure includes transfers to local government and donor disbursements. Net revenue excludes tax refunds.

Inside the Q4 numbers

Shs billion

Tax revenue
10,894.5
93.0% of total revenue

Q3	8,196.6
Quarterly	▲ 32.9%

Grants
348.3
3.0% of total revenue

Q3	79.5
Quarterly	▲ 338.0%

Recurrent expenditure
8,924.5
Excl. transfers to LG

Q3	8,045.8
Quarterly	▲ 10.9%

Development expenditure
3,319.1
Excl. transfers to LG

Q3	1,478.0
Quarterly	▲ 124.6%

Other highlights

+113.2%
Taxes on income, profits & capital gains, the largest tax (39.7% of revenue)

2,625.3
Shs bn on non-financial assets; 53.3% on machinery & equipment

Recurrent spending by function

Share in Q4, %

General public services	42.5
Economic affairs	12.8
Transfers to local government	12.7
Defence	9.6
Public order & safety	7.4
Education	6.8
Health	6.7

Public debt transactions made up 18.7% of the general public services share.

Source: Uganda Bureau of Statistics

Link to the publication: https://www.ubos.org/wp-content/uploads/publications/10_2026GFS_CG_BULLETIN_Q4_2025_26.pdf